

RECORDATION NO. 13725-F FILED

DEC 30 04

1-30 PM

SURFACE TRANSPORTATION BOARD

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ELIAS C. ALVORD (1942)
ELLSWORTH C. ALVORD (1964)

OF COUNSEL
URBAN A. LESTER

December 30, 2004

Mr. Vernon A. Williams
Secretary
Surface Transportation Board
Washington, D.C. 20423

Dear Mr. Williams:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) copies of a Memorandum of Assignment and Assumption Agreement, dated as of December 30, 2004, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document relates to the Lease Renewal previously filed with the Commission under Recordation Number 13725-E.

The names and addresses of the parties to the enclosed document are:

Seller: Mellon Leasing Corporation
One Mellon Center, Suite 4444
Pittsburgh, Pennsylvania 15258-0001

Purchaser: Cypress Tankcar Leasing IV, LLC
Suite 420, Bayside Plaza
188 The Embarcadero
San Francisco, California 94105

Mr. Vernon A. Williams
December 30, 2004
Page 2

is: A description of the railroad equipment covered by the enclosed document

31 railcars: GATX 021191 – GATX 021222 (except GATX 021208).

A short summary of the document to appear in the index is:

Memorandum of Assignment and Assumption Agreement.

Also enclosed is a check in the amount of \$32.00 payable to the order of the Surface Transportation Board covering the required recordation fee.

Kindly return stamped copies of the enclosed document to the undersigned.

Very truly yours,



Robert W. Alvord

RWA/anm
Enclosures

RECORDATION NO.

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SURFACE TRANSPORTATION BOARD

MEMORANDUM OF ASSIGNMENT AND ASSUMPTION AGREEMENT

THIS MEMORANDUM OF ASSIGNMENT AND ASSUMPTION AGREEMENT, dated as of this 30th day of December 2004, is made by Mellon Leasing Corporation (f/k/a Mellon Financial Services Corporation #3), a Pennsylvania corporation, with an address at One Mellon Center, Suite 4444, Pittsburgh, PA 15258-0001 ("Seller"), and Cypress Tankcar Leasing IV, LLC, a California limited liability company, with an address at Suite 420, Bayside Plaza, 188 The Embarcadero, San Francisco, CA 94105 ("Purchaser", and together with Seller, the "Parties").

KNOW ALL PERSONS BY THESE PRESENTS THAT:

WHEREAS, Seller and Purchaser entered into that certain Assignment and Assumption Agreement (the "Assignment and Assumption Agreement") dated as of the date hereof;

WHEREAS, under the Assignment and Assumption Agreement, Seller assigned and Purchaser assumed all of Seller's present and future rights, obligations and interest in, to and under the Transaction Documents (as defined in the Assignment and Assumption Agreement), including but not limited to, the all of the right, title, and interest of the "Lessor" under that certain Lease of Railroad Equipment, dated as of April 1, 1982, between First Security Bank, N.A. (in its capacity as Trustee), as Lessor, and General American Transportation Corporation, as Lessee, filed with the ICC on April 21, 1982, under recordation number 13626-B, as amended by (i) Amendment Agreement, dated as of July 12, 1982, among General American Transportation Corporation, Mercantile-Safe Deposit and Trust Company, and First Security Bank, N.A., filed with the ICC on July 15, 1982, under recordation number 13626-D, and (ii) Assignment, Amendment and Lease Renewal Agreement, dated February 13, 2003, between Mellon Leasing Corporation, Wells Fargo Bank Northwest, N.A., GATX Financial Corporation, and The Bank of New York, filed with the STB on April 21, 2003, under recordation number 13626-I (collectively, "Lease No. 1"), relating to the rail equipment described on Annex I hereto ("Lease No. 1 Equipment"), and

WHEREAS, under the Assignment and Assumption Agreement, Seller also assigned and Purchaser also assumed all of Seller's present and future rights, obligations and interest in, to and as the "Lessor" under that certain Lease of Railroad Equipment, dated as of August 1, 1982, between First Security Bank, N.A. (in its capacity as Trustee), as Lessor, and General American Transportation Corporation, as Lessee, filed with the ICC on August 10, 1982, under recordation number 13725-B, as amended by (i) Amendment of Lease of Railroad Equipment, dated as of March 29, 1983, by and between First Security Bank, N.A., as Lessor, General American Transportation Corporation, as Lessee, and Mercantile-Safe Deposit and Trust Company, as Vendor, filed with the ICC on May 11, 1983, under recordation number 13725-D, and (ii) Assignment, Amendment and Lease Renewal Agreement, dated February 13, 2003, between Mellon Leasing Corporation, Wells Fargo Bank Northwest, N.A., GATX Financial Corporation, and The Bank of New York, filed with the STB on April 21, 2003, under recordation number

13725-E (collectively, "Lease No. 2"), relating to the rail equipment described on Annex II hereto ("Lease No. 2 Equipment"); and

WHEREAS, the Parties wish to show for the public record the existence of the aforementioned Assignment and Assumption Agreement, and the respective interests therein of the Parties and accordingly the Parties have caused this Memorandum to be executed by their respective duly authorized officers, as of the date first above written.

NOW, THEREFORE, for valuable consideration, the receipt and sufficiency of which are hereby acknowledged by each of the Parties hereto, by this instrument Seller hereby assigns to Purchaser Lease No. 1 and Lease No. 2 and the related Transaction Documents, in accordance with the terms and conditions of the Assignment and Assumption Agreement, and Purchaser accepts such assignment in accordance with the terms and conditions of the Assignment and Assumption Agreement, which are incorporated by reference as if fully set forth herein.

[Remainder of page intentionally left blank]

IN WITNESS WHEREOF, each of the undersigned has caused this Memorandum to be executed by a duly authorized officer as of the day and year first above written.

MELLON LEASING CORPORATION

By: Michael J. Tiesi
Michael J. Tiesi
Vice President

CYPRESS TANKCAR LEASING IV, LLC,
By: Cypress Equipment Management
Corporation III, Manager

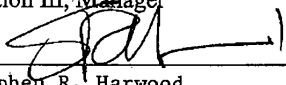
By: _____

IN WITNESS WHEREOF, each of the undersigned has caused this Memorandum to be executed by a duly authorized officer as of the day and year first above written.

MELLON LEASING CORPORATION

By: _____
Michael J. Tiesi
Vice President

CYPRESS TANKCAR LEASING IV, LLC,
By: Cypress Equipment Management
Corporation III, Manager

By:  _____
Stephen R. Harwood
President

CALIFORNIA ALL-PURPOSE ACKNOWLEDGMENT

No. 5907

State of California
 County of San Francisco
 On December 29, 2004 before me, Meg Jawitz Geitner
DATE NAME, TITLE OF OFFICER - E.G., "JANE DOE, NOTARY PUBLIC"
 personally appeared Stephen R. Harwood
NAME(S) OF SIGNER(S)

☒ personally known to me - **OR** - ☐ proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.



WITNESS my hand and official seal.

Meg Jawitz Geitner
SIGNATURE OF NOTARY

OPTIONAL

Though the data below is not required by law, it may prove valuable to persons relying on the document and could prevent fraudulent reattachment of this form.

CAPACITY CLAIMED BY SIGNER

- ☐ INDIVIDUAL
☐ CORPORATE OFFICER

TITLE(S)

- ☐ PARTNER(S) ☐ LIMITED
☐ GENERAL
☐ ATTORNEY-IN-FACT
☐ TRUSTEE(S)
☐ GUARDIAN/CONSERVATOR
☐ OTHER: _____

SIGNER IS REPRESENTING:
NAME OF PERSON(S) OR ENTITY(IES)

DESCRIPTION OF ATTACHED DOCUMENT

TITLE OR TYPE OF DOCUMENT

NUMBER OF PAGES

DATE OF DOCUMENT

SIGNER(S) OTHER THAN NAMED ABOVE

COMMONWEALTH OF PENNSYLVANIA)
) SS:
COUNTY OF ALLEGHENY)

On this 28 day of December 2004 before me personally appears Michael J. Tiesi, to me personally known, who by me duly sworn, says that he is a Vice President of MELLON LEASING CORPORATION (the "Company"), that the foregoing instrument was signed on behalf of the said Company by authority of its Board of Directors, and he acknowledged that the execution of the foregoing instrument was the free act and deed of the said Company.

IN WITNESS WHEREOF, I have hereunto set my hand and official seal.

Marilyn A. Adamsky
 Notary Public
 NOTARIAL SEAL
 MARILYN A. ADAMSKY, NOTARY PUBLIC
 CITY OF PITTSBURGH, ALLEGHENY COUNTY
 MY COMMISSION EXPIRES SEPTEMBER 18, 2007

My Commission expires: Sept. 18, 2007

STATE OF CALIFORNIA)
COUNTY OF SAN FRANCISCO) SS:

On this _____ day of December 2004 before me personally appears _____, to me personally known, who by me duly sworn, says that he is a _____ of CYPRESS EQUIPMENT MANAGEMENT CORPORATION III, the Manager of Cypress Tankcar Leasing IV, LLC (the "Company"), that the foregoing instrument was signed on behalf of the said Company by authority of its _____, and he acknowledged that the execution of the foregoing instrument was the free act and deed of the said Company.

IN WITNESS WHEREOF, I have hereunto set my hand and official seal.

Notary Public

[SEAL]

My Commission expires:

Annex II

Lease No. 2 Equipment

Car Number	GROUP	Constructad Stencil Code
GATX021191	ETHANOL	DOT 111A100-W-1
GATX021192	ETHANOL	DOT 111A100-W-1
GATX021193	ETHANOL	DOT 111A100-W-1
GATX021194	ETHANOL	DOT 111A100-W-1
GATX021195	ETHANOL	DOT 111A100-W-1
GATX021196	ETHANOL	DOT 111A100-W-1
GATX021197	ETHANOL	DOT 111A100-W-1
GATX021198	ETHANOL	DOT 111A100-W-1
GATX021199	ETHANOL	DOT 111A100-W-1
GATX021200	ETHANOL	DOT 111A100-W-1
GATX021201	ETHANOL	DOT 111A100-W-1
GATX021202	ETHANOL	DOT 111A100-W-1
GATX021203	ETHANOL	DOT 111A100-W-1
GATX021204	ETHANOL	DOT 111A100-W-1
GATX021205	ETHANOL	DOT 111A100-W-1
GATX021206	ETHANOL	DOT 111A100-W-1
GATX021207	ETHANOL	DOT 111A100-W-1
GATX021209	ETHANOL	DOT 111A100-W-1
GATX021210	ETHANOL	DOT 111A100-W-1
GATX021211	ETHANOL	DOT 111A100-W-1
GATX021212	ETHANOL	DOT 111A100-W-1
GATX021213	ETHANOL	DOT 111A100-W-1
GATX021214	ETHANOL	DOT 111A100-W-1
GATX021215	ETHANOL	DOT 111A100-W-1
GATX021216	ETHANOL	DOT 111A100-W-1
GATX021217	ETHANOL	DOT 111A100-W-1
GATX021218	ETHANOL	DOT 111A100-W-1
GATX021219	ETHANOL	DOT 111A100-W-1
GATX021220	ETHANOL	DOT 111A100-W-1
GATX021221	ETHANOL	DOT 111A100-W-1
GATX021222	ETHANOL	DOT 111A100-W-1

Total Cars for Lease Transaction No. 2

31

CERTIFICATION

I, Robert W. Alvord, attorney licensed to practice in the State of New York and the District of Columbia, do hereby certify under penalty of perjury that I have compared the attached copy with the original thereof and have found the copy to be complete and identical in all respects to the original document.

Dated: 12/30/04



Robert W. Alvord